

MOTOR VEHICLES 20 YEARS AND OLDER

If your vehicle is 20 years and older you may see and increase in your taxes / assessment. When a vehicle becomes 20 years old it is considered an “Antique or Classic Vehicle”. Assessments tend to increase over the prior year(s) as the vehicle is now priced as a “Antique, Rare or Special Interest Motor Vehicle”.

State Statutes provide the following options for a \$500 assessment for property tax purposes.

To receive this preferential assessment:

- 1) Register the vehicle with Classic Vehicle plates through CT DMV
- 2) Submit the required antique assessment application to the Assessor’s Office ANNUALLY. (Applications are available at the Assessor’s Office due annually in December.)

DEFINITION OF ANTIQUE VEHICLE FOR PROPERTY TAX PURPOSES

By law, the value of an “antique, rare, or special interest motor vehicle” for property tax purposes is limited to \$500 (CGS § [12-71\(b\)](#)). To qualify, a vehicle must meet the statutory criteria required for an antique, rare, or special interest vehicle license plate issued by the DMV. Those criteria are that the vehicle (1) be at least 20 years old, (2) be preserved because of historical interest, and(3) not be modified from the original manufacturer's specifications (CGS § [14-1\(3\)](#)).

A vehicle does not need the special plate to qualify for the \$500 limit. But, an assessor can require the owner of an antique vehicle that does not have a special plate to provide reasonable documentation that it meets the statutory criteria for an antique vehicle.